



Standard Integrated Government Tax Administration System (Sigtas) In Afghanistan

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Introduction

The adoption of a self assessment system reflects the judgement that a system premised on review of every transaction or event that may have tax consequences would be too intrusive, time consuming and costly for everyone involved.

Equally, adoption of a self assessment system reflects the reality that effective tax administration is not about collecting every last dollar payable under our tax laws; it is about optimising those laws in a way that instils community confidence that the system is operating properly.

History

Australia first introduced a system of self assessment in 1986–87. Since then, the self assessment system has continued to evolve in an effort to better meet community expectations. The following overview highlights the key elements and learning from our experiences in Australia.

Under this system all taxpayers still lodged returns contained relevant information and their calculation of taxable income. However, the returns were no longer subject to technical scrutiny (ATO assessing). Emphasis shifted to post assessment checking primarily through audit and other compliance improvement activity.